

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
EASTERN DIVISION

In re: SUNSET PARTNERS, INC.

§ Case No. 17-12178-FJB

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Debtor(s)

CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY
ADMINISTERED AND APPLICATION TO BE DISCHARGED (TDR)

LYNNE F. RILEY, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: \$758,517.00

(without deducting any secured claims)

Assets Exempt: N/A

Total Distributions to Claimants: \$805,488.96

Claims Discharged

Without Payment: N/A

Total Expenses of Administration: \$480,889.52

3) Total gross receipts of \$1,296,556.11 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$10,177.63 (see **Exhibit 2**), yielded net receipts of \$1,286,378.48 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from Exhibit 3)	\$4,857,700.00	\$3,455,480.47	\$805,488.96	\$805,488.96
PRIORITY CLAIMS:				
CHAPTER 7 ADMIN. FEES AND CHARGES (from Exhibit 4)	\$0.00	\$170,063.40	\$156,663.40	\$156,663.40
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from Exhibit 5)	\$0.00	\$750,377.71	\$469,109.68	\$324,226.12
PRIORITY UNSECURED CLAIMS (from Exhibit 6)	\$0.00	\$1,139,301.58	\$1,138,495.32	\$0.00
GENERAL UNSECURED CLAIMS (from Exhibit 7)	\$817,062.11	\$1,021,012.07	\$1,026,928.81	\$0.00
TOTAL DISBURSEMENTS	\$5,674,762.11	\$6,536,235.23	\$3,596,686.17	\$1,286,378.48

4) This case was originally filed under chapter 11 on 06/07/2017, and it was converted to chapter 7 on 10/18/2018. The case was pending for 29 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 04/08/2021

By: /s/ Lynne F Riley
Trustee, Bar No.: 561965

STATEMENT This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO
FINAL ACCOUNT**

EXHIBIT 1 – GROSS RECEIPTS

DESCRIPTION	UNIFORM TRAN. CODE ¹	\$ AMOUNT RECEIVED
Checking, savings or other financial accounts	1129-000	\$748.49
Liquor licenses	1129-000	\$120,000.00
ACCOUNTS RECEIVABLE-Post Petition	1221-000	\$636.34
Refunds from miscellaneous policies	1229-000	\$12,758.50
Ch.11 Bond payment refund	1290-000	\$500.00
Funds turned over upon conversion	1290-010	\$1,161,912.78
TOTAL GROSS RECEIPTS		\$1,296,556.11
¹ The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.		

EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
Eric Wallace	Replacement check for un-cashed paycheck dated 8/31/2017	8500-002	\$134.56
Emma Zampino	Replacement check for un-cashed paycheck dated 8/31/2017	8500-002	\$103.62
Kellie Neary	Replacement check for un-cashed paycheck dated 9/4/2017	8500-002	\$107.50
Ashley Creighton	Replacement check for un-cashed paycheck dated 7/23/18	8500-002	\$24.99
Ava Gruzen	Replacement check for un-cashed paycheck dated 9/4/2017	8500-002	\$107.49
Danielle Burke	Replacement check for un-cashed paycheck dated 9/18/2017	8500-002	\$844.77
Kelsey Lloyd	Replacement check for un-cashed paycheck dated 8/31/2017	8500-002	\$106.06
Nicholas Pankewych	Replacement check for un-cashed paycheck dated 9/18/2017	8500-002	\$263.85
USBC MAB	Unclaimed funds from un-cashed paychecks during ch.11	8500-002	\$8,271.24
Suzanna Levey	Replacement check for un-cashed paycheck dated 8/31/2017	8500-002	\$138.97
Sophia Roldan	Replacement check for un-cashed paycheck dated 8/31/2017	8500-002	\$74.58
TOTAL FUNDS PAID TO DEBTOR & THIRD PARTIES			\$10,177.63

EXHIBIT 3 - SECURED CLAIMS

Claim NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
	Town of Brookline	4220-000	NA	\$14,455.96	\$14,455.96	\$14,455.96
1-4S	Massachusetts Department of Revenue Bankruptcy Unit	4800-000	NA	\$392,569.17	\$296,625.00	\$296,625.00
7	Harold Brown	4210-000	NA	\$2,741,322.56	\$494,408.00	\$494,408.00
10-2S	Sysco Boston LLC	4210-000	NA	\$133,038.07	\$0.00	\$0.00
13	American Express Bank, FSB	4210-000	NA	\$96,978.65	\$0.00	\$0.00
23	Itria Ventures LLC	4210-000	NA	\$77,116.06	\$0.00	\$0.00
30	IPFS Corporation	4220-000	NA	\$0.00	\$0.00	\$0.00
N/F	American Express Bank, FSB	4110-000	\$125,000.00	NA	NA	NA
N/F	Harold Brown	4110-000	\$4,200,000.00	NA	NA	NA
N/F	Lenox-Martell	4110-000	\$7,700.00	NA	NA	NA
N/F	Massachusetts Department of Revenue	4110-000	\$500,000.00	NA	NA	NA
N/F	US Foods, Inc.	4110-000	\$25,000.00	NA	NA	NA
TOTAL SECURED			\$4,857,700.00	\$3,455,480.47	\$805,488.96	\$805,488.96

EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Trustee, Fees - Lynne F. Riley	2100-000	NA	\$61,088.01	\$61,088.01	\$61,088.01
Attorney for Trustee Fees - Casner & Edwards, LLP	3110-000	NA	\$27,160.67	\$27,160.67	\$27,160.67
Charges, U.S. Bankruptcy Court	2700-000	NA	\$22.00	\$22.00	\$22.00
Fees, United States Trustee	2950-000	NA	\$9,750.00	\$9,750.00	\$9,750.00
Bond Payments - BOND	2300-000	NA	\$918.36	\$918.36	\$918.36
Banking and Technology Service Fee - Metropolitan Commercial Bank	2600-000	NA	\$12,144.66	\$12,144.66	\$12,144.66
Other State or Local Taxes (post-petition) - Commonwealth of Massachusetts	2820-000	NA	\$585.00	\$585.00	\$585.00
Other State or Local Taxes (post-petition) - Verdolino & Lowey, P.C.	2820-000	NA	\$6,483.15	\$6,483.15	\$6,483.15
Other State or Local Taxes (post-petition) - Verdolino & Lowey, P.C.	2820-002	NA	\$25,111.55	\$25,111.55	\$25,111.55
Accountant for Trustee Fees (Other Firm) - Verdolino & Lowey, P.C.	3410-000	NA	\$26,800.00	\$13,400.00	\$13,400.00
TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES		NA	\$170,063.40	\$156,663.40	\$156,663.40

EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Personal Property Broker Fees (Chapter 11) - The Boston Restaurant Group, Inc.	6700-500	NA	\$66,000.00	\$66,000.00	\$66,000.00
Prior Chapter Trade Debt - Martignetti Grocery Co., Inc.	6910-000	NA	\$1,398.18	\$1,398.18	\$279.64
Prior Chapter Trade Debt - Horizon Beverage Company, Inc.	6910-000	NA	\$2,989.68	\$2,989.68	\$597.94
Prior Chapter Trade Debt - Reinhart FoodService, L.L.C. c/o Kohner, Mann & Kailas, S.C.	6910-000	NA	\$13,668.03	\$6,684.37	\$1,336.87
Taxes on Administrative Post- Petition Wages (employer payroll taxes) - Internal Revenue Service	6950-730	NA	\$51,087.84	\$51,087.84	\$10,217.57
Prior Chapter Other State or Local Taxes - Massachusetts Department of Revenue Bankruptcy Unit	6820-000	NA	\$10,882.71	\$10,882.71	\$2,176.54
Prior Chapter Trade Debt - US Foods, Inc.	6910-000	NA	\$27,586.67	\$27,586.67	\$5,517.33
Prior Chapter Attorney for Trustee Fees (Trustee Firm) - Casner & Edwards, LLP	6110-000	NA	\$85,694.50	\$75,000.00	\$75,000.00
Administrative Post-Petition Wages (includes tax and other withholdings) - John Shalpak	6950-720	NA	\$7,211.53	\$7,211.53	\$7,211.53
Prior Chapter Trustee Compensation - Lynne F. Riley, Ch.11 Trustee	6101-000	NA	\$80,268.70	\$80,268.70	\$80,268.70
Prior Chapter Trustee Expenses - Lynne F. Riley, Ch.11 Trustee	6102-000	NA	\$1,022.46	\$0.00	\$0.00
Administrative Rent (post-petition storage fees, leases) - MABB LLC	6920-000	NA	\$29,600.00	\$29,600.00	\$5,920.00
Attorney for D-I-P Expenses - Madoff & Khoury LLP	6220-170	NA	\$768.91	\$0.00	\$0.00
Attorney for D-I-P Fees - Madoff & Khoury LLP	6210-160	NA	\$25,655.00	\$15,700.00	\$0.00
Personal Property Broker Fees (Chapter 11) - The Boston Restaurant Group Inc.	6700-500	NA	\$7,200.00	\$7,200.00	\$7,200.00
Prior Chapter Accountant for Trustee/DIP Fees (Other Firm) - Verdolino & Lowey, P.C.	6410-000	NA	\$339,343.50	\$87,500.00	\$62,500.00
TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES		\$0.00	\$750,377.71	\$469,109.68	\$324,226.12

EXHIBIT 6 – PRIORITY UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
1-4P	Massachusetts Department of Revenue Bankruptcy Unit	5800-000	NA	\$324,627.27	\$324,627.27	\$0.00
6	Commonwealth of Massachusetts Department of Unemployment Assistance Charles F. Hurley Building	5800-000	NA	\$115,542.35	\$115,542.35	\$0.00
9-2P	Internal Revenue Service	5800-000	NA	\$697,774.66	\$697,774.66	\$0.00
14	CITY OF BOSTON TREASURY DEPARTMENT BANKRUPTCY COORDINATOR	5800-000	NA	\$551.04	\$551.04	\$0.00
16	CITY OF BOSTON TREASURY DEPARTMENT BANKRUPTCY COORDINATOR	5800-000	NA	\$806.26	\$0.00	\$0.00
TOTAL PRIORITY UNSECURED CLAIMS			\$0.00	\$1,139,301.58	\$1,138,495.32	\$0.00

EXHIBIT 7 – GENERAL UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
1-4U	Massachusetts Department of Revenue Bankruptcy Unit	7100-000	NA	\$503.69	\$503.69	\$0.00
1-4sub	Massachusetts Department of Revenue Bankruptcy Unit	7300-000	NA	\$77,882.51	\$77,882.51	\$0.00
2	Trimark United East	7100-000	NA	\$53,270.94	\$53,270.94	\$0.00
3U	Martignetti Grocery Co., Inc.	7100-000	NA	\$6,984.96	\$6,984.96	\$0.00
4U	Horizon Beverage Company, Inc.	7100-000	NA	\$20,613.29	\$20,613.29	\$0.00
5	Preferred Services	7100-000	NA	\$13,751.75	\$13,751.75	\$0.00
8	MABB LLC	7100-000	NA	\$12,149.81	\$12,149.81	\$0.00
9-2SUB	Internal Revenue Service	7300-000	NA	\$257,368.80	\$257,368.80	\$0.00
11	National Grid	7100-000	NA	\$15,928.51	\$15,928.51	\$0.00
12U	Reinhart FoodService, L.L.C. c/o Kohner, Mann & Kailas, S.C.	7100-000	NA	\$5,590.59	\$12,574.25	\$0.00
15	CITY OF BOSTON TREASURY DEPARTMENT BANKRUPTCY COORDINATOR	7100-000	NA	\$739.73	\$739.73	\$0.00
17	CITY OF BOSTON TREASURY DEPARTMENT BANKRUPTCY COORDINATOR	7100-000	NA	\$1,066.92	\$0.00	\$0.00
18	Craft Brewers Guild	7100-000	NA	\$14,618.53	\$14,618.53	\$0.00

19	Craft Brewers Guild	7100-000	NA	\$6,500.39	\$6,500.39	\$0.00
21	Eversource Energy	7100-000	NA	\$10,188.87	\$10,188.87	\$0.00
24	Philip and Nora Balikian	7100-000	NA	\$443,150.00	\$443,150.00	\$0.00
25U	US Foods, Inc. Leslie Bayles, Esq. Bryan Cave LLP	7100-000	NA	\$52.35	\$52.35	\$0.00
26	Craft Collective	7100-000	NA	\$5,162.60	\$5,162.60	\$0.00
27	Square Capital c/o RMS Bankruptcy Recovery Services	7100-000	NA	\$7,645.94	\$7,645.94	\$0.00
28	National Grid	7100-000	NA	\$15,928.51	\$15,928.51	\$0.00
29	Nstar Electric Company dba Eversource Energy	7100-000	NA	\$4,783.81	\$4,783.81	\$0.00
31	Illinois Union Insurance Co. c/o Chubb Global Litigation	7100-000	NA	\$5,388.00	\$5,388.00	\$0.00
32	Itria Ventures LLC	7100-000	NA	\$27,319.10	\$27,319.10	\$0.00
ADD-34	John Shalpak	7300-000	NA	\$14,422.47	\$14,422.47	\$0.00
N/F	Accu Chem	7100-000	\$3,874.74	NA	NA	NA
N/F	Air Gas National Carbonation	7100-000	\$615.81	NA	NA	NA
N/F	Atlantic Importing Company	7100-000	\$28,000.00	NA	NA	NA
N/F	August A. Busch	7100-000	\$9,000.00	NA	NA	NA
N/F	BU Pleasant Ventures c/o S.I.S Property Management	7100-000	\$182,000.00	NA	NA	NA
N/F	Biz2Credit	7100-000	\$90,000.00	NA	NA	NA
N/F	Boston Water and Sewer Commission	7100-000	\$6,500.00	NA	NA	NA
N/F	Braman Pest Control	7100-000	\$7,950.00	NA	NA	NA

N/F	Brookline Ice Company	7100-000	\$448.00	NA	NA	NA
N/F	Burke Distributing Corp.	7100-000	\$5,459.86	NA	NA	NA
N/F	Buzztime Media	7100-000	\$4,400.00	NA	NA	NA
N/F	Comcast	7100-000	\$1,300.00	NA	NA	NA
N/F	Craft Brewers Guild	7100-000	\$23,300.00	NA	NA	NA
N/F	Craft Collective	7100-000	\$7,600.00	NA	NA	NA
N/F	Elie Baking Corp.	7100-000	\$11,746.80	NA	NA	NA
N/F	Eversource	7100-000	\$22,000.00	NA	NA	NA
N/F	Fenway Management	7100-000	\$8,000.00	NA	NA	NA
N/F	Glanola of North America	7100-000	\$4,700.00	NA	NA	NA
N/F	Hamilton Realty Attn: Harold Brown	7100-000	\$36,128.00	NA	NA	NA
N/F	Holden Produce	7100-000	\$20,424.56	NA	NA	NA
N/F	Horizon Beverage Company	7100-000	\$13,888.00	NA	NA	NA
N/F	LaMarca & Sons Baking Co., Inc.	7100-000	\$8,180.00	NA	NA	NA
N/F	MS Walker, Inc.	7100-000	\$11,878.40	NA	NA	NA
N/F	Massachusetts Restaurant Association	7100-000	\$150.00	NA	NA	NA
N/F	NSTAR	7100-000	\$15,670.00	NA	NA	NA
N/F	National Grid	7100-000	\$13,848.58	NA	NA	NA
N/F	Newburg & Company, LLP	7100-000	\$2,400.00	NA	NA	NA
N/F	Northeast Cutlery	7100-000	\$400.00	NA	NA	NA
N/F	Paychex of Massachusetts	7100-000	\$20,000.00	NA	NA	NA

N/F	Preferred Services	7100-000	\$7,078.55	NA	NA	NA
N/F	Reinhart Food Service	7100-000	\$8,700.00	NA	NA	NA
N/F	Republic Services	7100-000	\$3,098.56	NA	NA	NA
N/F	Retail Control Solutions	7100-000	\$1,650.00	NA	NA	NA
N/F	S.M. Sneider Co.	7100-000	\$11,000.00	NA	NA	NA
N/F	Sysco	7100-000	\$50,000.00	NA	NA	NA
N/F	TD Bank	7100-000	\$90,000.00	NA	NA	NA
N/F	Trimark United East	7100-000	\$50,000.00	NA	NA	NA
N/F	United Liquors, Ltd.	7100-000	\$16,672.25	NA	NA	NA
N/F	ZVI Construction Company, LLC	7100-000	\$19,000.00	NA	NA	NA
TOTAL GENERAL UNSECURED CLAIMS			\$817,062.11	\$1,021,012.07	\$1,026,928.81	\$0.00

Form 1**Individual Estate Property Record and Report**

Exhibit 8

Page: 1

Asset Cases**Case No.:** 17-12178-FJB**Trustee Name:** (410130) LYNNE F. RILEY**Case Name:** SUNSET PARTNERS, INC.**Date Filed (f) or Converted (c):** 10/18/2018 (c)**§ 341(a) Meeting Date:** 11/27/2018**For Period Ending:** 04/08/2021**Claims Bar Date:** 12/27/2018

1 Ref. #	Asset Description (Scheduled And Unscheduled (u) Property)	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Formally Abandoned OA=§554(a) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	Cash on hand (Administered in prior chapter)	4,000.00	0.00		0.00	FA
2	Checking, savings or other financial accounts	0.00	0.00		748.49	FA
3	Checking, savings or other financial accounts (Administered in prior chapter)	0.00	0.00		0.00	FA
4	Accounts receivable (Administered in prior chapter)	4,000.00	0.00		0.00	FA
5	Inventory (Administered in prior chapter) US Foods UCC on inventory	50,000.00	0.00		0.00	FA
6	Office equipment furnishings (Administered in prior chapter)	1,000.00	1,000.00		0.00	FA
7	2007 Ford See doc 288	6,627.00	6,627.00	OA	0.00	FA
8	Machinery, fixtures (Administered in prior chapter) Multiple UCC on all assets	692,890.00	0.00		0.00	FA
9	Patents, copyrights, and other intellectual property (Administered in prior chapter)	0.00	0.00		0.00	FA
10	Liquor licenses Sunset Cantina (Brookline)-Administered in prior chapter Sunset Grill and Tap (Allston)	300,000.00	120,000.00		120,000.00	FA
11	Annuities (Administered in prior chapter)	0.00	0.00		0.00	FA
12	Funds turned over upon conversion (u) DIP operating account; DIP payroll account	1,161,912.78	1,161,912.78		1,161,912.78	FA
13	Ch.11 Bond payment refund (u)	500.00	500.00		500.00	FA
14	Refunds from miscellaneous policies (u)	Unknown	10,000.00		12,758.50	FA
15	VOID	VOID	VOID	VOID	VOID	VOID
16	ACCOUNTS RECEIVABLE-Post Petition (u)	0.00	Unknown		636.34	FA
16	Assets Totals (Excluding unknown values)	\$2,220,929.78	\$1,300,039.78		\$1,296,556.11	\$0.00

Form 1

**Individual Estate Property Record and Report
Asset Cases**

Exhibit 8

Page: 2

Case No.: 17-12178-FJB

Case Name: SUNSET PARTNERS, INC.

For Period Ending: 04/08/2021

Trustee Name: (410130) LYNNE F. RILEY

Date Filed (f) or Converted (c): 10/18/2018 (c)

§ 341(a) Meeting Date: 11/27/2018

Claims Bar Date: 12/27/2018

Major Activities Affecting Case Closing:

2019: Case was converted to Chapter 7 in October 2018. Trustee administered sales/transfers of two liquor licenses owned by the debtor- one for restaurant premises in Brookline and one for premises in Allston. The sale of Brookline license was approved and closed in 2018. Trustee reached settlement with the Allston landlord including agreement to transfer the liquor license, which settlement was approved in April 2018. There were several delays in approvals by the ABCC and local licensing authority, which is a condition to closing. Trustee has been informed that ABCC approval was finally obtained 7/31/19 and closing is scheduled for upcoming week. The Allston premises also includes a restaurant previously operated by related debtor Bema Corporation, and the license for Bema restaurant is also being assigned as part of the landlord settlement.

Initial Projected Date Of Final Report (TFR): 12/31/2019

Current Projected Date Of Final Report (TFR): 11/23/2020 (Actual)

04/08/2021

Date

/s/LYNNE F. RILEY

LYNNE F. RILEY

Form 2

Exhibit 9

Page: 1

Cash Receipts And Disbursements Record

Case No.: 17-12178-FJB Trustee Name: LYNNE F. RILEY (410130)
Case Name: SUNSET PARTNERS, INC. Bank Name: Mechanics Bank
Taxpayer ID #: **-***6578 Account #: *****9000 Escrow-Failed Sale Deposit
For Period Ending: 04/08/2021 Blanket Bond (per case limit): \$10,000,000.00
Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
11/03/17	{12}	Casner & Edwards, LLP	Deposit for sale of Grill and Patrons from Richard Johnson and Maryann Kelly; Buyer backed out of sale (chapter 11)	1290-010	50,000.00		50,000.00
05/09/19		Transfer Debit to Metropolitan Commercial Bank acct *****2953	Transition Debit to Metropolitan Commercial Bank acct 3910042953	9999-000		50,000.00	0.00

COLUMN TOTALS	50,000.00	50,000.00	\$0.00
Less: Bank Transfers/CDs	0.00	50,000.00	
Subtotal	50,000.00	0.00	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$50,000.00	\$0.00	

Form 2

Exhibit 9

Page: 2

Cash Receipts And Disbursements Record

Case No.: 17-12178-FJB

Trustee Name: LYNNE F. RILEY (410130)

Case Name: SUNSET PARTNERS, INC.

Bank Name: Mechanics Bank

Taxpayer ID #: **-***6578

Account #: *****9001 Cantina Sale

For Period Ending: 04/08/2021

Blanket Bond (per case limit): \$10,000,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
07/23/18	{12}	Northsiders, LLC	Deposit for Sunset Cantina Sale (Ch.11)	1290-010	100,000.00		100,000.00
10/16/18	{12}	NORTHSIDERS, LLC	Proceeds of sale re Sunset Cantina (Ch.11)	1290-010	1,000,000.00		1,100,000.00
10/16/18	101	U.S. Trustee	UST fees due for Q3-2018; Account *****2178	2950-000		4,875.00	1,095,125.00
10/16/18	102	Town of Brookline	Final water and sewer bill for Sunset Cantina; Account #03446	4220-000		14,455.96	1,080,669.04
10/17/18	103	The Boston Restaurant Group, Inc.	Broker Commission re sale of Sunset Cantina	6700-500		66,000.00	1,014,669.04
10/17/18		Verdolino & Lowey, P.C.	Funds for Sunset Cantina meals and payroll taxes	2820-002		25,111.55	989,557.49
11/02/18	{2}	Lynne Riley, Trustee	Pre-petition account 1424	1129-000	748.49		990,305.98
11/06/18	{16}	Deluna Pizza Delivery	Payments for orders in Oct 2018	1221-000	636.34		990,942.32
11/09/18		Verdolino & Lowey, P.C.	Transfer funds for final meals tax payments for Cantina	2820-000		6,483.15	984,459.17
12/05/18	{13}	Golbal Surety, LLC	Refund of ch.11 bond payment due to conversion to ch.7	1290-000	500.00		984,959.17
01/07/19	{14}	National Grid	Refunds fr National Grid (Gas)	1229-000	268.93		985,228.10
01/18/19	{12}	TD Bank	Balance on Ch.11 DIP operating account-4271	1290-010	461.67		985,689.77
03/07/19	{14}	National Grid	Customer refunds	1229-000	1,572.31		987,262.08
03/14/19	104	Commonwealth of Massachusetts	2018 Form 355-7004 for extension; TIN 46-3606578	2820-000		41.00	987,221.08
03/21/19	{14}	IPFS Corporation	Refund for policy MAW-456407	1229-000	6,515.40		993,736.48
05/09/19		Transfer Debit to Metropolitan Commercial Bank acct *****2961	Transition Debit to Metropolitan Commercial Bank acct 3910042961	9999-000		993,736.48	0.00

COLUMN TOTALS

1,110,703.14

1,110,703.14

\$0.00

Less: Bank Transfers/CDs

0.00

993,736.48

Subtotal

1,110,703.14

116,966.66

Less: Payments to Debtors

0.00

NET Receipts / Disbursements

\$1,110,703.14

\$116,966.66

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Cash Receipts And Disbursements Record

Case No.: 17-12178-FJB Trustee Name: LYNNE F. RILEY (410130)
Case Name: SUNSET PARTNERS, INC. Bank Name: Mechanics Bank
Taxpayer ID #: **-***6578 Account #: *****9002 Escrow-Payroll
For Period Ending: 04/08/2021 Blanket Bond (per case limit): \$10,000,000.00
Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
03/28/19	{12}	TD Bank	Balance on Ch.11 Payroll account	1290-010	11,451.11		11,451.11
05/09/19		Transfer Debit to Metropolitan Commercial Bank acct *****2988	Transition Debit to Metropolitan Commercial Bank acct 3910042988	9999-000		11,451.11	0.00

COLUMN TOTALS	11,451.11	11,451.11	\$0.00
Less: Bank Transfers/CDs	0.00	11,451.11	
Subtotal	11,451.11	0.00	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$11,451.11	\$0.00	

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Cash Receipts And Disbursements Record

Case No.: 17-12178-FJB Trustee Name: LYNNE F. RILEY (410130)
Case Name: SUNSET PARTNERS, INC. Bank Name: Metropolitan Commercial Bank
Taxpayer ID #: **-***6578 Account #: *****2953 Escrow-Failed Sale Deposit
For Period Ending: 04/08/2021 Blanket Bond (per case limit): \$10,000,000.00
Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
05/09/19		Transfer Credit from Rabobank, N.A. acct *****9000	Transition Credit from Rabobank, N.A. acct 5020359000	9999-000	50,000.00		50,000.00
12/29/20		To Account #*****2961	Transfer for final distribution	9999-000		50,000.00	0.00

COLUMN TOTALS	50,000.00	50,000.00	\$0.00
Less: Bank Transfers/CDs	50,000.00	50,000.00	
Subtotal	0.00	0.00	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$0.00	\$0.00	

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Cash Receipts And Disbursements Record

Case No.: 17-12178-FJB

Trustee Name: LYNNE F. RILEY (410130)

Case Name: SUNSET PARTNERS, INC.

Bank Name: Metropolitan Commercial Bank

Taxpayer ID #: **-***6578

Account #: *****2961 Checking Account

For Period Ending: 04/08/2021

Blanket Bond (per case limit): \$10,000,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
05/09/19		Transfer Credit from Rabobank, N.A. acct *****9001	Transition Credit from Rabobank, N.A. acct 5020359001	9999-000	993,736.48		993,736.48
07/22/19	{14}	The Hilb Group of New England, LLC	Premium return on Sunset Cantina Liquor Liability Policy LQRMAF 111557284	1229-000	31.78		993,768.26
07/22/19	{14}	The Hilb Group of New England, LLC	Premium return for Sunset Grill Liquor Liability Policy LQRMAF 111536894	1229-000	4,370.08		998,138.34
08/13/19	1000	International Sureties, Ltd.	Payment for Bond #016027600 for term 8/1/19-8/1/2020	2300-000		381.62	997,756.72
08/15/19		United States Bankruptcy Court	Fees for certified copies of sale order (ACH)	2700-000		22.00	997,734.72
11/05/19	{10}	HAROLD BROWN ENTERPRISE	Sale of Boston Liquor License	1129-000	120,000.00		1,117,734.72
03/31/20		To Account #*****2961	Transfer excessive payroll funds to main checking account	9999-000	1,273.48		1,119,008.20
03/31/20		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		938.65	1,118,069.55
04/30/20		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		1,866.99	1,116,202.56
05/29/20		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		1,801.87	1,114,400.69
06/30/20		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		1,985.20	1,112,415.49
07/31/20		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		1,919.88	1,110,495.61
08/11/20	1001	International Sureties, Ltd.	Premium Due for Ch.7 Blanket Bond # 016227841; Term 8/1/20-8/1/21	2300-000		536.74	1,109,958.87
08/31/20		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		1,792.74	1,108,166.13
09/08/20	1002	Massachusetts Department of Revenue	Satisfaction of allowed MDOR Sunset claim per settlement Doc 340	4800-000		296,625.00	811,541.13
09/08/20	1003	Harold Brown	Satisfaction of allowed claim per settlement doc 340	4210-000		494,408.00	317,133.13
09/08/20	1004	U.S. Trustee	UST quarterly fees per POC #33	2950-000		4,875.00	312,258.13
09/08/20	1005	The Boston Restaurant Group Inc.	Broker commission on liquor license sales; per settlement doc 346	6700-500		7,200.00	305,058.13
09/30/20		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		1,839.33	303,218.80
10/14/20	1006	Commonwealth of Massachusetts	MA Form 355S-December 31, 2019; TIN 46-3606578	2820-000		544.00	302,674.80
12/29/20		To Account #*****2961	Transfer for final distribution	9999-000	50,000.00		352,674.80
12/29/20	1007	Lynne F. Riley	Combined trustee compensation & expense dividend payments.	2100-000		61,088.01	291,586.79
12/29/20	1008	Verdolino & Lowey, P.C.	FINAL Distribution payment - Dividend paid at 100.00% of \$13,400.00; Claim # ; Filed: \$26,800.00	3410-000		13,400.00	278,186.79
12/29/20	1009	Casner & Edwards, LLP	FINAL Distribution payment - Dividend paid at 100.00% of \$27,160.67; Claim # ; Filed: \$27,160.67	3110-000		27,160.67	251,026.12

Page Subtotals: \$1,169,411.82 \$918,385.70

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Cash Receipts And Disbursements Record

Case No.: 17-12178-FJB

Trustee Name:

LYNNE F. RILEY (410130)

Case Name: SUNSET PARTNERS, INC.

Bank Name:

Metropolitan Commercial Bank

Taxpayer ID #: **-***6578

Account #:

*****2961 Checking Account

For Period Ending: 04/08/2021

Blanket Bond (per case limit): \$10,000,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
12/29/20	1010	Lynne F. Riley, Ch.11 Trustee	FINAL Distribution payment - Dividend paid at 100.00% of \$80,268.70; Claim # AD11; Filed: \$80,268.70	6101-000		80,268.70	170,757.42
12/29/20	1011	Casner & Edwards, LLP	FINAL Distribution payment - Dividend paid at 100.00% of \$75,000.00; Claim # AD11; Filed: \$85,694.50	6110-000		75,000.00	95,757.42
12/29/20	1012	Verdolino & Lowey, P.C.	FINAL Distribution payment - Dividend paid at 71.43% of \$87,500.00; Claim # AD11; Filed: \$339,343.50	6410-000		62,500.00	33,257.42
12/29/20	1013	John Shalpak	FINAL Distribution payment - Dividend paid at 100.00% of \$7,211.53; Claim # AD11; Filed: \$7,211.53	6950-720		7,211.53	26,045.89
12/29/20	1014	MABB LLC	FINAL Distribution payment - Dividend paid at 20.00% of \$29,600.00; Claim # AD11; Filed: \$29,600.00	6920-000		5,920.00	20,125.89
12/29/20	1015	Martignetti Grocery Co., Inc.	FINAL Distribution payment - Dividend paid at 20.00% of \$1,398.18; Claim # 3P; Filed: \$1,398.18	6910-000		279.64	19,846.25
12/29/20	1016	Horizon Beverage Company, Inc.	FINAL Distribution payment - Dividend paid at 20.00% of \$2,989.68; Claim # 4P; Filed: \$2,989.68	6910-000		597.94	19,248.31
12/29/20	1017	Reinhart FoodService, L.L.C. c/o Kohner, Mann & Kailas, S.C.	FINAL Distribution payment - Dividend paid at 20.00% of \$6,684.37; Claim # 12P; Filed: \$13,668.03	6910-000		1,336.87	17,911.44
12/29/20	1018	Internal Revenue Service	FINAL Distribution payment - Dividend paid at 20.00% of \$51,087.84; Claim # 20-2; Filed: \$51,087.84	6950-730		10,217.57	7,693.87
12/29/20	1019	Massachusetts Department of Revenue Bankruptcy Unit	FINAL Distribution payment - Dividend paid at 20.00% of \$10,882.71; Claim # 22-3; Filed: \$10,882.71 Stopped on 03/11/2021	6820-000		2,176.54	5,517.33
12/29/20	1020	US Foods, Inc.	FINAL Distribution payment - Dividend paid at 20.00% of \$27,586.67; Claim # 25P; Filed: \$27,586.67 Stopped on 03/11/2021	6910-000		5,517.33	0.00
03/11/21	1019	Massachusetts Department of Revenue Bankruptcy Unit	FINAL Distribution payment - Dividend paid at 20.00% of \$10,882.71; Claim # 22-3; Filed: \$10,882.71 Stopped: check issued on 12/29/2020	6820-000		-2,176.54	2,176.54
03/11/21	1020	US Foods, Inc.	FINAL Distribution payment - Dividend paid at 20.00% of \$27,586.67; Claim # 25P; Filed: \$27,586.67 Stopped: check issued on 12/29/2020	6910-000		-5,517.33	7,693.87
03/16/21	1021	Massachusetts Department of Revenue Bankruptcy Unit	FINAL Distribution payment - Dividend paid at 20.00% of \$10,882.71; Claim # 22-3; Filed: \$10,882.71	6820-000		2,176.54	5,517.33

Page Subtotals:

\$0.00

\$245,508.79

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Cash Receipts And Disbursements Record

Case No.: 17-12178-FJB

Trustee Name: LYNNE F. RILEY (410130)

Case Name: SUNSET PARTNERS, INC.

Bank Name: Metropolitan Commercial Bank

Taxpayer ID #: **-***6578

Account #: *****2961 Checking Account

For Period Ending: 04/08/2021

Blanket Bond (per case limit): \$10,000,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
03/16/21	1022	US Foods, Inc.	FINAL Distribution payment - Dividend paid at 20.00% of \$27,586.67; Claim # 25P; Filed: \$27,586.67	6910-000		5,517.33	0.00

COLUMN TOTALS	1,169,411.82	1,169,411.82	\$0.00
Less: Bank Transfers/CDs	1,045,009.96	0.00	
Subtotal	124,401.86	1,169,411.82	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$124,401.86	\$1,169,411.82	

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Cash Receipts And Disbursements Record

Case No.: 17-12178-FJB

Trustee Name: LYNNE F. RILEY (410130)

Case Name: SUNSET PARTNERS, INC.

Bank Name: Metropolitan Commercial Bank

Taxpayer ID #: **-***6578

Account #: *****2988 Escrow-Payroll

For Period Ending: 04/08/2021

Blanket Bond (per case limit): \$10,000,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
05/09/19		Transfer Credit from Rabobank, N.A. acct *****9002	Transition Credit from Rabobank, N.A. acct 5020359002	9999-000	11,451.11		11,451.11
12/18/19	1000	Ashley Creighton	Replacement check for un-cashed paycheck dated 7/23/18	8500-002		24.99	11,426.12
12/18/19	1001	Danielle Burke	Replacement check for un-cashed paycheck dated 9/18/2017	8500-002		844.77	10,581.35
12/18/19	1002	Emma Zampino	Replacement check for un-cashed paycheck dated 8/31/2017	8500-002		103.62	10,477.73
12/18/19	1003	Eric Wallace	Replacement check for un-cashed paycheck dated 8/31/2017	8500-002		134.56	10,343.17
12/18/19	1004	Kellie Neary	Replacement check for un-cashed paycheck dated 9/4/2017	8500-002		107.50	10,235.67
12/18/19	1005	Kelsey Lloyd	Replacement check for un-cashed paycheck dated 8/31/2017	8500-002		106.06	10,129.61
12/18/19	1006	Nicholas Pankewytch	Replacement check for un-cashed paycheck dated 9/18/2017	8500-002		263.85	9,865.76
12/18/19	1007	Paulo Nascimento	Replacement check for un-cashed paycheck dated 3/5/2018 Stopped on 03/23/2020	8500-002		0.53	9,865.23
12/18/19	1008	Sophia Roldan	Replacement check for un-cashed paycheck dated 8/31/2017	8500-002		74.58	9,790.65
12/18/19	1009	Suzanna Levey	Replacement check for un-cashed paycheck dated 8/31/2017	8500-002		138.97	9,651.68
01/02/20	1010	Ava Gruzen	Replacement check for un-cashed paycheck dated 9/4/2017	8500-002		107.49	9,544.19
03/23/20	1007	Paulo Nascimento	Replacement check for un-cashed paycheck dated 3/5/2018 Stopped: check issued on 12/18/2019	8500-002		-0.53	9,544.72
03/26/20		USBC MAB	Unclaimed funds from un-cashed paychecks during ch.11	8500-002		8,271.24	1,273.48
03/31/20		To Account #*****2961	Transfer excessive payroll funds to main checking account	9999-000		1,273.48	0.00

COLUMN TOTALS

11,451.11

11,451.11

\$0.00

Less: Bank Transfers/CDs

11,451.11

1,273.48

Subtotal

0.00

10,177.63

Less: Payments to Debtors

0.00

NET Receipts / Disbursements

\$0.00

\$10,177.63

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Cash Receipts And Disbursements Record

Case No.: 17-12178-FJB **Trustee Name:** LYNNE F. RILEY (410130)
Case Name: SUNSET PARTNERS, INC. **Bank Name:** Metropolitan Commercial Bank
Taxpayer ID #: **_***6578 **Account #:** *****2988 Escrow-Payroll
For Period Ending: 04/08/2021 **Blanket Bond (per case limit):** \$10,000,000.00
Separate Bond (if applicable): N/A

Net Receipts:	\$1,296,556.11
Plus Gross Adjustments:	\$0.00
Less Payments to Debtor:	\$0.00
Less Other Noncompensable Items:	\$35,289.18
Net Estate:	\$1,261,266.93

TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCES
*****9000 Escrow-Failed Sale Deposit	\$50,000.00	\$0.00	\$0.00
*****9001 Cantina Sale	\$1,110,703.14	\$116,966.66	\$0.00
*****9002 Escrow-Payroll	\$11,451.11	\$0.00	\$0.00
*****2953 Escrow-Failed Sale Deposit	\$0.00	\$0.00	\$0.00
*****2961 Checking Account	\$124,401.86	\$1,169,411.82	\$0.00
*****2988 Escrow-Payroll	\$0.00	\$10,177.63	\$0.00
	\$1,296,556.11	\$1,296,556.11	\$0.00

04/08/2021

Date

/s/LYNNE F. RILEY

LYNNE F. RILEY